

Utah State Tax Commission

Application For Nonprofit Agricultural Fuel Refund

NP-RF

TC -519
Rev. 1/01

Telephone: (801) 297-2200 for assistance
(1-800-662-4335 outside Salt Lake City but inside Utah)

| | |
|-----------------------|--|
| ● Name | ● Federal identification or Social Security no. |
| Street address | ● Filing period (Begin: mmyy End: mmyy) Begin: End: |
| City, State, ZIP code | Due date April 15th |

If address is not correct, please enter correct address here

This form is used by nonprofit entities to request a refund for taxes paid on motor fuel (gasoline and gasohol) and undyed diesel fuel to operate stationary farm engines and self-propelled farm machinery used solely for nonhighway agricultural uses. Golf courses, horse racing, boat operations, highway seeding, etc., do not qualify as qualifying agricultural use. The refund is limited to persons engaged in commercial farming activities rather than engaged in a hobby or farming for personal use. Refund is only for gasoline, gasohol, and undyed diesel fuel purchases made and used within Utah from January 1st to December 31st of each year.

If custom work is done, please complete form TC-521. If equipment or land is different than shown on your permit application on your last claim, complete form TC-522.

| | |
|--|------|
| 1. Total gallons of motor & undyed diesel fuel purchased (you must submit invoices) | 1 |
| 2. Total gallons used on highway or for other taxable purposes that do not qualify for refund. | 2 |
| 3. Net gallons subject to refund (subtract line 2 from line 1) ● | 3 |
| 4. Amount of refund (multiply line 3 by .245) ● | 4 \$ |

I certify that I meet all the conditions to qualify for this refund. I have examined this refund application, including any accompanying schedules, and certify that to the best of my knowledge it is true, correct and complete.

| | | | |
|-------------|-------------|-------|-----------|
| Signed X | Date signed | Title | Telephone |
|-------------|-------------|-------|-----------|

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 (TDD (801) 297-3819). Please allow three working days for a response.

General Instructions

No claim can be made for motor and undyed diesel fuel taxes paid unless the fuel was used for off-highway agricultural purposes.

Gasoline, gasohol, and undyed diesel fuel should be included on this claim.

Only one claim may be submitted each year.

Claims must be filed on or before April 15, each year for motor and undyed diesel fuel purchased during the previous tax year January 1st through December 31st.

Each claimant must be the holder of a valid refund permit.

If custom work is done, complete and attach a Schedule of Custom Work, form TC-521.

Line By Line Instructions

LINE 1 Total gallons of fuel purchased. A separate invoice must support each purchase. Original invoices (or copies of the original invoices) covering purchase of fuel must be submitted for each purchase. These invoices should show the following information:

- a. Date of sale
- b. Seller's name and address
- c. Place of delivery
- d. Purchaser's name and address as shown on the refund permit. (Invoices, made to cash are not acceptable)
- e. Quantity and type of fuel purchased.

LINE 2 Taxable gallons included in line 1 are deducted on line 2. Taxable usage includes highway usage and all nonagricultural off-highway usage. Records must be maintained to support the amount of motor and undyed diesel fuel used in highway registered vehicles.

LINE 3 Subtract line 2 from line 1. This result gives the net gallons of fuel used for off-highway agricultural purposes subject to refund.

LINE 4 Refund amount. Multiply the gallons on line 3 by 24.5 cents per gallons tax rate.

Assistance in preparing the claim can be obtained by calling (801) 297-4668.

Mailing address:

Utah State Tax Commission
210 N 1950 W
Salt Lake City, Utah 84134